

**CITY OF NORFOLK, VIRGINIA**  
**Schedule of the City Treasurer's Accountability**  
**June 30, 2001**

**Exhibit K-1**

**Assets held by the City Treasurer:**

Cash in banks:	
SunTrust	\$ 24,986,035
Bank of Hampton Roads	788,481
Wachovia	375,035
Bank of the Commonwealth	174,136
Heritage Bank	14,200
Bank of America	378,899
	<u>26,716,786</u>
Savings:	
Heritage Bank	15,035
Bank of the Commonwealth	145,351
	<u>160,386</u>
Certificates of Deposit or repurchase agreements:	
Suntrust	86,494,000
Suntrust-corp trust division	3,268,238
State street bank - corp trust division	1,833,442
State street bank	74,031
Wachovia	42,537,000
Bank of the Commonwealth	-
Bank of Hampton Roads	-
	<u>134,206,711</u>
Investments:	
Virginia AIM Program	47,503,396
State Non-Arbitrage Program investments	4,682,476
U.S. Government securities	4,679,619
	<u>56,865,491</u>
Total assets	<u><u>\$ 217,949,374</u></u>

**Assets held by the City Treasurer:**

Due to City and Component Unit funds (Schedule K \$	-
Due to Commonwealth (Schedule K-3)	9,776
	<u>\$ 9,776</u>

**CITY OF NORFOLK, VIRGINIA**  
**Schedule of the City Treasurer's Accountability to the City - All Funds**  
**June 30, 2001**

	<b>Governmental</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Funds accounted for by the City Treasurer as of July 1, 2000</b>	<b>\$ 56,212,586</b>	<b>\$ 12,023,324</b>	<b>\$ -</b>	<b>\$ 26,049,317</b>
Receipts (net):				
General property taxes	150,755,276	-	-	-
Other local taxes	122,102,182	-	-	-
Permits, privilege fees and regulatory licenses	2,600,873	-	-	-
Fines and forfeitures	1,683,980	-	-	-
Use of money and property	8,633,426	500,307	-	2,099,990
Charges for services	11,574,243	7,462,975	-	-
Proceeds from sale of fixed assets	10,762,634	2,145,491	-	59,554
Miscellaneous	11,117,629	7,674,280	-	694,780
Recovered costs	14,135,337	-	-	-
Proceeds from bond sales	-	-	-	25,469,965
Intergovernmental	95,574,440	30,246,100	-	-
Total receipts	428,940,020	48,029,153	-	28,324,289
Total funds and receipts	485,152,606	60,052,477	-	54,373,606
Disbursements (net):				
Warrants (checks) issued	(287,984,177)	(45,634,724)	-	(26,889,452)
Retirement indebtedness	-	-	(32,064,594)	-
Interest and other debt costs	-	-	(19,056,444)	-
Total disbursements	(287,984,177)	(45,634,724)	(51,121,038)	(26,889,452)
Interfund/component unit transfers:				
Transfers in	12,955,526	3,536,496	51,121,038	8,900,644
Transfers out	(146,250,486)	(1,699,738)	-	(777,438)
Total transfers	(133,294,960)	1,836,758	51,121,038	8,123,206
<b>Funds accounted for by the City Treasurer at June 30, 2001</b>	<b>63,873,469</b>	<b>16,254,511</b>	<b>-</b>	<b>35,607,360</b>
<b>Reconciliation of total cash and investments to the primary government and School Board:</b>				
Petty cash and change funds	51,265	1,350	-	-
Cash held in escrow	-	-	-	30,232
Cash due to the Commonwealth	-	-	-	-
Cash with fiscal agent	-	-	-	-
Component unit - other	-	-	-	-
Employees' Retirement System	-	-	-	-
Component unit - special revenue fund - schools	-	-	-	-
Component unit - trust and agency fund - schools	-	-	-	-
<b>Total primary government and component units cash and investments as of June 30, 2001</b>	<b>\$ 63,924,734</b>	<b>\$ 16,255,861</b>	<b>\$ -</b>	<b>\$ 35,637,592</b>

# CITY OF NORFOLK, VIRGINIA

Exhibit K-2

Proprietary		Fiduciary	Component Units	(Memorandum Only)
Enterprise	Internal Service	Trust and Agency		Total
\$ 92,323,283	\$ 1,825,583	\$ 10,445,576	\$ 19,044,723	\$ 217,924,392
-	-	-	-	150,755,276
-	-	-	-	122,102,182
-	-	-	-	2,600,873
-	74,729	1,320	-	1,760,029
3,158,363	-	(250,452)	1,493,977	15,635,611
89,311,693	9,022,143	-	5,078,238	122,449,292
-	-	-	-	12,967,679
3,538,324	869	97,586,716	626,739	121,239,337
-	-	-	-	14,135,337
28,040,000	-	-	-	53,509,965
47,076	-	271	181,386,094	307,253,981
124,095,456	9,097,741	97,337,855	188,585,048	924,409,562
216,418,739	10,923,324	107,783,431	207,629,771	1,142,333,954
(71,886,216)	(8,825,587)	(97,189,311)	(285,196,892)	(823,606,359)
(31,899,140)	-	-	-	(63,963,734)
(21,758,649)	-	-	-	(40,815,093)
(125,544,005)	(8,825,587)	(97,189,311)	(285,196,892)	(928,385,186)
-	-	-	88,006,450	164,520,154
(11,796,000)	-	(5,662)	-	(160,529,324)
(11,796,000)	-	(5,662)	88,006,450	3,990,830
79,078,734	2,097,737	10,588,458	10,439,329	217,939,598
6,925	250	387	-	60,177
1,148,099	-	-	378,160	1,556,491
-	-	9,776	-	9,776
7,994,705	-	-	-	7,994,705
-	-	-	44,643,733	44,643,733
-	-	882,646,054	-	882,646,054
-	-	-	4,254,120	4,254,120
-	-	-	10,813,769	10,813,769
\$ 88,228,463	\$ 2,097,987	\$ 893,244,675	\$ 70,529,111	\$ 1,169,918,423

**CITY OF NORFOLK, VIRGINIA**

**Exhibit K-3**

***Schedule of the City Treasurer's Accountability to the Commonwealth***  
**For the Year Ended June 30, 2001**

	<u>Balance July 1, 2000</u>	<u>Collections</u>	<u>Remittances</u>	<u>Balance June 30, 2001</u>
2001 taxes:				
Estimated income taxes	\$ -	\$ 4,172,909	\$ 4,170,652	\$ 2,257
2000 taxes:				
Estimated income taxes	48,910	5,271,003	5,312,519	7,394
	-	5,849,182	5,849,182	-
1999 taxes:				
Taxable year income taxes				
Estimated income taxes	3,560	727,104	730,664	(0)
Other collections:				
Penalties	179	32,527	32,594	112
Interest	20	3,773	3,780	13
Share of sheriff and deputies fees	-	126,915	126,915	-
Total	<u>\$ 52,669</u>	<u>\$ 16,183,413</u>	<u>\$ 16,226,306</u>	<u>\$ 9,776</u>



**CITY OF NORFOLK, VIRGINIA**  
**CITY OF NORFOLK, VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2001**

Exhibit K-4  
Continued

<b>Federal Granting Agency/Recipient</b>	<b>CFDA Number</b>	<b>Federal Expenditures</b>
Recipient State Agency/Grant program		
Pass-Through Payments:		
Department of Criminal Justice Services:		
Juvenile Accountability Incentive (99-A3213JB98)	16.523	24,613
Edward Byrne/Community Oriented Justice (99-B9797AD98)	16.580	102
Edward Byrne/Crime Line & Healthy Apts.(00-C9797AD99)	16.580	339
Edward Byrne/Crime Line & Healthy Apts.(01-D9797AD00)	16.580	31,966
Criminal History Records Improvement (98-B9502CR97)	16.540	(46,504)
Criminal History Improvement Program (98-C9077CR97)	16.540	(2,470)
Restorative Justice Program (00-D9251JJ99)	16.540	9,400
Post Traumatic Stress Program (00-C9538JJ99)	16.540	2,541
Victim Witness Assistance Program (00-F8576VW9)	16.540	(2,519)
Family Probation & Therapy	16.540	55,173
Post Traumatic Stress Disorder	16.540	8,750
Crisis Intervention Program Grant (00-C9541JJ99)	16.540	53,883
Weekend Incentive and Sanction	16.540	23,106
CCCA Pre-trial Services (01-E6354CC01)	16.540	(2,538)
VSTOP Prosecutorial Project (98-C9223VA97)	16.540	(529)
School Resource Officer Program (00-A3309AD00)	16.540	766
School Resource Officer Program (01-B3309AD00)	16.540	26,305
Victim/Witness Assist. Program (V-STOP) (00-E9223VA99)	16.540	29,511
Victim/Witness Assist. Program (V-STOP) (01-F9223VA00))	16.540	9,642
Juvenile Accountability Incentive (00-B3213JB99)	16.540	15,000
Local Offndr Treatmt and Sprvsn (LOTS) (02-F6354CC02)	16.540	7,658
Local Law Enforcement- Ofc. Of Neighbrhds (98-LBVX2562)	16.711	40,000
Crime Prevention/Enhancing School Security (97LBVX2562)	16.711	8,629
SVJTA Job Training Grant	17.250	594
COPS Universal Hiring Project (95-CC-WX-0056)	16.710	202,574
Local Law Enforcement- Police Dept. (00-LBVX-0475)	16.592	80
Local Law Enforcement- Sheriff and Jail (00-LBVX-0475)	16.592	19,625
Local Law Enforcement-Cmnwlth Attorney (00-LBVX0475)	16.592	16,352
Local Law Enforcement-Fac.& Enterp. (00-LBVX0475)	16.592	17,628
Help Eliminate Auto Theft (HEAT)	16.597	4,916
<b><u>Department of Labor:</u></b>		
Pass-Through Payments:		
Job Training Partnership Act (JTPA)	17.250	663,022
Local Partnership Grant	17.249	151,077
<b><u>Department of Transportation:</u></b>		
Pass-Through Payments:		
DMV - Selective Enforcement Grant (SC00-70-56670)	20.600	3,968
DMV - Overtime Enforcement Grant (AA00-47-56347)	20.600	3,734
DMV Safe Route to School Program	20.600	12,967
Elizabeth River Trail Proj. (EN00-122-138)		3,760
<b><u>Federal Emergency Management Agency:</u></b>		
Hurrican Bonnie	83.011	35,933
Hazardous Materials Emerg. Preparedness(HMEVA9031070)	83.011	8,176
Emergency Management Assistance (FEMA)	83.554	56,381
<b><u>Department of Education:</u></b>		
Direct Payments:		
School Assistance in Federally Affected Areas	84.041	4,444,481
Pass-Through Payments:		
Department of Education:		
Education Consolidation and Improvement Act of 1981:		
Adult Education	84.002	393,033
Advanced placement	84.330	15,275

**CITY OF NORFOLK, VIRGINIA**  
**CITY OF NORFOLK, VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2001**

Exhibit K-4  
Continued

<b>Federal Granting Agency/Recipient</b>	<b>CFDA Number</b>	<b>Federal Expenditures</b>
Recipient State Agency/Grant program		
Title I:		
Educationally Deprived Children-		
Programs Operated by LEA's	84.010	8,101,134
Comprehensive School Reform Demonstration Program	84.332A	100,303
Troops to Teachers	84.010	27,515
Chapter I:		
Evenstart Program	84.216	135,648
Title II:		
Eisenhower Mathematics and Science Education	84.164	271,544
Safe Schools Act of 1994:		
Safe Schools Grant	84.277	2,246,944
Title VI:		
Negligent Delinquent Children	84-010	73,555
Elementary and Secondary Education Act (ESEA):		
Title VI-B:		
Assistance to States for Education of Handicapped		
Children:		
Handicapped State Grants	84.027	3,802,473
Special Education Technology	84-027A	1,524
Special Education Interpreter Training	84.027A	7,550
Silver Grant	84.027A	33,061
Handicapped Preschool Incentive Grant	84.137	291,661
Assistive Technology Grant	84.027A	1,466
Title IV-B:		
Vocational Education:		
Consumer and Homemaking	84.048A	1,047,721
313 Grant - Part H	84.027	1,088
Special Projects:		
Drug Free Act	84.186	465,918
ESEA, Chapter II	84.298	317,444
Class Size Reduction Incentive	84.298	1,268,419
McKinney Homeless Assistance	84.196	34,416
Challenge Grant for Technology in Education	84.303	1,182,303
Goals 2000	84.276	136,296
Educate America Act - Goals 2000	84.276	131,678
Inservice Training - Goals 2000	84.276A	2,920
Smaller Learning Community	84.215L	77,759
Technology Literacy Challenge Fund	84.318	43,752
VA Parent Information and Resource Center - Goals 2000	84.310	136,572
Virginia Board for People with Disabilities:		
Parent Assisted Community Education for Disabled Students	84.027	47,321
<b><u>Department of the Navy:</u></b>		
NJROTC	N/A	179,730
USS Wisconsin Grant	N/A	2,373,485
USS Wisconsin Layberthing Services Grant	N/A	71,275
<b><u>Department of Commerce:</u></b>		
Economic Development Administration:		
EDA - Economic Adjustment Implementation (01-49-03642)	N/A	475,503
Economic Development Support	N/A	49,663
<b><u>Department of Health and Human Services:</u></b>		
Pass-Through Payments:		
Department of Mental Health and Mental Retardation:		
HIV Counselors Grant	93.118	46,494
Mental Health - PATH	93.150	47,605
Family Support and Preservation	93.556	208,977

**CITY OF NORFOLK, VIRGINIA**  
**CITY OF NORFOLK, VIRGINIA**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2001**

Exhibit K-4  
Concluded

<b>Federal Granting Agency/Recipient</b>	<b>CFDA Number</b>	<b>Federal Expenditures</b>
Recipient State Agency/Grant program		
Temorary Assistance to Needy Families (TANF)	93.558	3,397,532
Refugee and Entrant Assistance State Administered Program	93.566	5,655
Low-Income Home Energy Assistance	93.568	75,120
Community Services Board FY 00	93.569	(237,183)
Payments to States for Child Care Assistance	93.575	2,771,694
Child Care Development	93.596	2,039,957
Foster Care - Title IV - E	93.658	2,503,400
Adoption Assistance	93.659	380,583
Social Services Block Grant	93.667	2,793,319
Independent Living Initiative Program	93.674	54,641
VA Children's Medical Insurance Plan	93.767	72,529
Medical Assistance Program - Administrative	93.778	2,052,506
Mental Health FBG - POMS	93.958	12,500
Mental Health FBG - Psychiatric Staff	93.958	38,890
Mental Health FBG - SED C&A	93.958	96,600
Substance Abuse FBG - Alcohol	93.959	285,541
Substance Abuse FBG - Drug	93.959	703,677
Substance Abuse FBG - Prevention	93.959	283,600
Substance Abuse FBG - SARPOS	93.959	78,640
Substance Abuse FBG - HIV - AIDS	93.959	243,306
Substance Abuse FBG - Strengthening Families	93.959	97,390
Substance Abuse Community Based Treatment FBG - Alcohol -	93.959	7,761
Substance Abuse Community Based Treatment FBG - Alcohol -	93.959	7,913
Substance Abuse Community Based Treatment FBG - Alcohol -	93.959	24,369
Substance Abuse Community Based Treatment FBG - Drug - J	93.959	18,532
Substance Abuse Community Based Treatment FBG - Drug - D	93.959	18,895
Substance Abuse Community Based Treatment FBG - Drug - R	93.959	58,196
Substance Abuse Suppt. Svc. To Youth (99000297)	93.959	5,890
Early Intervention Program	93.959	148,823
CSB Early Intervention	93.959	234,393
Foster Care/Adoption/ Family Pres. (98-062-SVC)	93.658	5,684
Foster Parent "Take-A-Break" Respite Care (98-062-SVC)	93.658	21,530
FY 01 HIV/AIDS Grant	93.914	524,636
HIV Health Planning Grant (1 H89 HA 00051A)	93.914	(90)
HIV Emergency Relief Project FY99 (6 H89 HA 00053-01 1)	93.914	(1,098)
FY 00 H and HS Aids Grant	93.914	3,289,978
Local Grants	N/A	113,458
Federal Financial Participation Program	N/A	2,867
Federal Financial Participation Program	N/A	22,026
Norfolk Adolescent Sex Offend	N/A	501
Domestic Preparedness Assistance Program	N/A	7,359
NIC Pool Funds	N/A	47,795
Detention Home Study	N/A	13,500
Elizabeth River Trail	N/A	44
Federal revenues for payment of Sheriff's work force	N/A	3,200
 Mental Health:		
Bon Secours Hospital	N/A	5,981
Sentara Health Systems	N/A	1,133
Bon-Secours-Depaul - Hospital-Based Eligibility	N/A	1,025
CHKD - Hospital-Based Eligibility	N/A	31,398
Bon Secours-Depaul Medical Center	N/A	769
 Totals		<u>94,383,864</u>



**CITY OF NORFOLK, VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION - UNAUDITED**  
**June 30, 2001**

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**1. General:**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards of the City. The City of Norfolk single audit reporting entity includes the primary government and the School Board component unit, and excludes the component unit of the Norfolk Redevelopment and Housing Authority.

Federal awards not received through direct programs are passed through the departments and agencies of the Commonwealth of Virginia.

**2. Basis of Accounting:**

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting. Expenditures are recorded when the liability is incurred or measurable. The related revenue is reported net of unexpended amounts returned to grantors.

**3. Relationship to the General Purpose Financial Statements:**

Federal award revenue is reported in the City's general-purpose financial statements as follows:

General Fund	\$ 19,558,449
Special Revenue Funds	16,134,056
Component Unit - School Board revenues	
recognized in other funding sources	179,730
Component Unit - School Board	35,056,721
Component Unit - Other - Community Services Board	2,069,908
<b>Total federal financial assistance reported in</b>	
<b>    general purpose financial statements</b>	<u>72,998,864</u>
 Federal awards not reported as revenue in	
general purpose financial statements	
Food Stamp Program	<u>21,385,000</u>
<b>Total federal awards</b>	<u><u>\$ 94,383,864</u></u>

**4. Relationship to Federal Financial Reports:**

Amounts reported in the accompanying schedule agree substantially with the amounts reported in the federal financial reports except that certain federal financial reports are prepared on the cash basis of accounting and the schedule of expenditures of federal awards is prepared on the basis of accounting described in Note 2 above.



**N O R F O L K**

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